

# HOUSE . . . . . No. 2588

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By Ms. Atkins of Concord, petition of Cory Atkins and Ellen Story  
relative to the sales tax on certain food products. Revenue.

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## The Commonwealth of Massachusetts

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In the Year Two Thousand and Five.

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AN ACT RELATIVE TO THE SALES TAX.

*Be it enacted by the Senate and House of Representatives in General  
Court assembled, and by the authority of the same, as follows:*

1     SECTION 1. Subsection (h) of section 6 of chapter 64H of the  
2     General Laws, as appearing in the 2002 Official Edition, is hereby  
3     amended by inserting after the first sentence the following sen-  
4     tence:— “Food products” does not include limited nutritional  
5     items sold in all retail stores.

1     SECTION 2. Said chapter 64H is hereby further amended by  
2     inserting after section 6 the following section:—  
3     Section 6A. Under the provisions of this chapter, a sales tax  
4     shall be imposed on the sale in any retail store of any food  
5     product that has limited nutritional value.